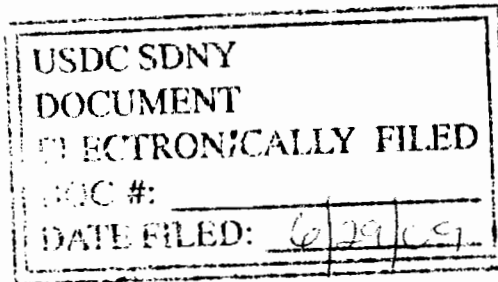


Baker Hostetler

June 25, 2009



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Hon. Denny Chin, U.S.D.J.
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St.
New York, NY 10007-1312

Re: United States v. Madoff, 09-cr-213 (DC)

Dear Judge Chin:

Baker Hostetler serves as counsel to Irving H. Picard (the "Trustee"), the Trustee for the substantively consolidated liquidation proceeding of Bernard L. Madoff Investment Securities LLC ("BLMIS") and Bernard L. Madoff, individually, which is pending in the United States Bankruptcy Court for the Southern District of New York, Adv. Proc. No. 08-1789 (BRL).

On June 22, 2009, Ira Lee Sorkin, counsel to Bernard L. Madoff, wrote the Court regarding Mr. Madoff's impending sentencing. In the letter, Mr. Sorkin claimed that Mr. Madoff indicated a desire to cooperate with, among others, the Trustee by "supplying information, reviewing records, transferring assets, and providing assistance." I write to advise the Court that, in fact, Mr. Madoff has not provided any meaningful cooperation or assistance to the Trustee since his arrest.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David J. Sheehan".

David J. Sheehan

cc: Marc Litt, Esq. (by e-mail)
Ira Lee Sorkin, Esq., (by e-mail)